

**Dennis & Jill Gallaher
18160 Clear Spring Lane
Eden Prairie, MN 55347
952-212-7516**

March 7, 2011

Chambers of the Honorable Robert E. Gerber
United States Bankruptcy Court
One Bowling Green, Room 621
New York, NY 10004-1408

Attn: Joseph H. Smolinski, Esq.
Weil, Gotshal & Manges LLP, Attorneys for the Debtor
767 Fifth Avenue
New York, NY 10153

Attn: Lauren Macksoud, Esq.
Kramer Levin Naftalis & Frankel LLP
Attorneys for the Statutory Committee of Unsecured Creditors
1177 Avenue of the Americas
New York, NY 10036

RE: United States Bankruptcy Court, Southern District of New York

In re: Motors Liquidation Company, et al f/k/a General Motors Corp. et al

Chapter 11, Case No. 09-50026 (REG)

Dear Sirs:

This claim should not be disallowed or expunged, as this claim is based on an equity loan to help Motors Liquidation Company, et al f/k/a General Motors Corp. et al regain financial stability.

For this reason, this claim should be considered a valid claim and not an equity interest.

The person to contact in relation to this claim is: Dennis Gallaher, 18160 Clear Spring Lane, Eden Prairie, MN 55347, Phone: 952-212-7516

Best regards,



Dennis M. Gallaher